IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITR No.182 of 1996
Date of decision: 19.9.2006

The Commissioner of Income Tax, Jalandhar

....Petitioner

versus

M/s Rattan Singh Mann Singh, Malout

Respondent.

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Dr. N.L.Sharda, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for opinion of this Court by the Income Tax Tribunal, Amritsar Bench, Amritsar, arising out of its order dated 2.5.1995 in ITA No.310/ASR/1993, in respect of assessment year 1991-92:-

> "Whether on the facts and in the circumstances of the case, the Ld. ITAT is right in law in deleting the penalty imposed under section 271D at Rs.2,17,829/- confirmed by the CIT(A) relying upon its earlier decision which has not been final?"

The Tribunal decided the issue against the revenue following its judgment in the case of M/s Harpal Singh Jaswant Singh.

We have already affirmed the judgment of the Tribunal in the case of M/s Harpal Singh Jaswant Singh, vide our order dated 13.9.2006 in ITR No.146 of 1995 (T**he CIT, Jalandhar v. M/s Harpal Singh Jaswant Singh, Malout).**

In view of the above, the question referred is answered against the revenue and in favour of the assessee.

(Adarsh Kumar Goel)
Judge

Sept.19, 2006
'gs'

(Rajesh Bindal)
Judge